

1 AN ACT in relation to taxation.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Illinois Income Tax Act is amended by  
5 changing Sections 509 and 510 and by adding Section 507Y as  
6 follows:

7 (35 ILCS 5/507Y new)

8 Sec. 507Y. The Common School Fund checkoff. The  
9 Department shall print on its standard individual income tax  
10 form a provision indicating that if the taxpayer wishes to  
11 contribute to the Common School Fund, as authorized by this  
12 amendatory Act of the 93rd General Assembly, he or she may do  
13 so by stating the amount of the contribution (not less than  
14 \$1) on the return and that the contribution will reduce the  
15 taxpayer's refund or increase the amount of payment to  
16 accompany the return. Failure to remit any amount of  
17 increased payment shall reduce the contribution accordingly.  
18 This Section shall not apply to any amended return.

19 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

20 Sec. 509. Tax checkoff explanations. All individual  
21 income tax return forms shall contain appropriate  
22 explanations and spaces to enable the taxpayers to designate  
23 contributions to the following funds: the Child Abuse  
24 Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund  
25 (as required by the Illinois Non-Game Wildlife Protection  
26 Act), ~~to~~ the Alzheimer's Disease Research Fund (as required  
27 by the Alzheimer's Disease Research Act), ~~to~~ the Assistance  
28 to the Homeless Fund (as required by this Act), ~~to~~ the Penny  
29 Severns Breast and Cervical Cancer Research Fund, ~~to~~ the  
30 National World War II Memorial Fund, ~~to~~ the Prostate Cancer

1 Research Fund, the Multiple Sclerosis Assistance Fund, the  
2 Common School Fund, and to the Korean War Veterans National  
3 Museum and Library Fund.

4 Each form shall contain a statement that the  
5 contributions will reduce the taxpayer's refund or increase  
6 the amount of payment to accompany the return. Failure to  
7 remit any amount of increased payment shall reduce the  
8 contribution accordingly.

9 If, on October 1 of any year, the total contributions to  
10 any one of the funds made under this Section do not equal  
11 \$100,000 or more, the explanations and spaces for designating  
12 contributions to the fund shall be removed from the  
13 individual income tax return forms for the following and all  
14 subsequent years and all subsequent contributions to the fund  
15 shall be refunded to the taxpayer.

16 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
17 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
18 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff.  
19 7-11-02; 92-772, eff. 8-6-02; revised 1-2-03.)

20 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

21 Sec. 510. Determination of amounts contributed. The  
22 Department shall determine the total amount contributed to  
23 each of the following: the Child Abuse Prevention Fund, the  
24 Illinois Wildlife Preservation Fund, the Assistance to the  
25 Homeless Fund, the Alzheimer's Disease Research Fund, the  
26 Penny Severns Breast and Cervical Cancer Research Fund, the  
27 National World War II Memorial Fund, the Prostate Cancer  
28 Research Fund, the Multiple Sclerosis Assistance Fund, the  
29 Common School Fund, and the Korean War Veterans National  
30 Museum and Library Fund; and shall notify the State  
31 Comptroller and the State Treasurer of the amounts to be  
32 transferred from the General Revenue Fund to each fund, and  
33 upon receipt of such notification the State Treasurer and

1 Comptroller shall transfer the amounts.

2 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
3 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;  
4 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff.  
5 8-6-02.)

6 Section 99. Effective date. This Act takes effect upon  
7 becoming law.